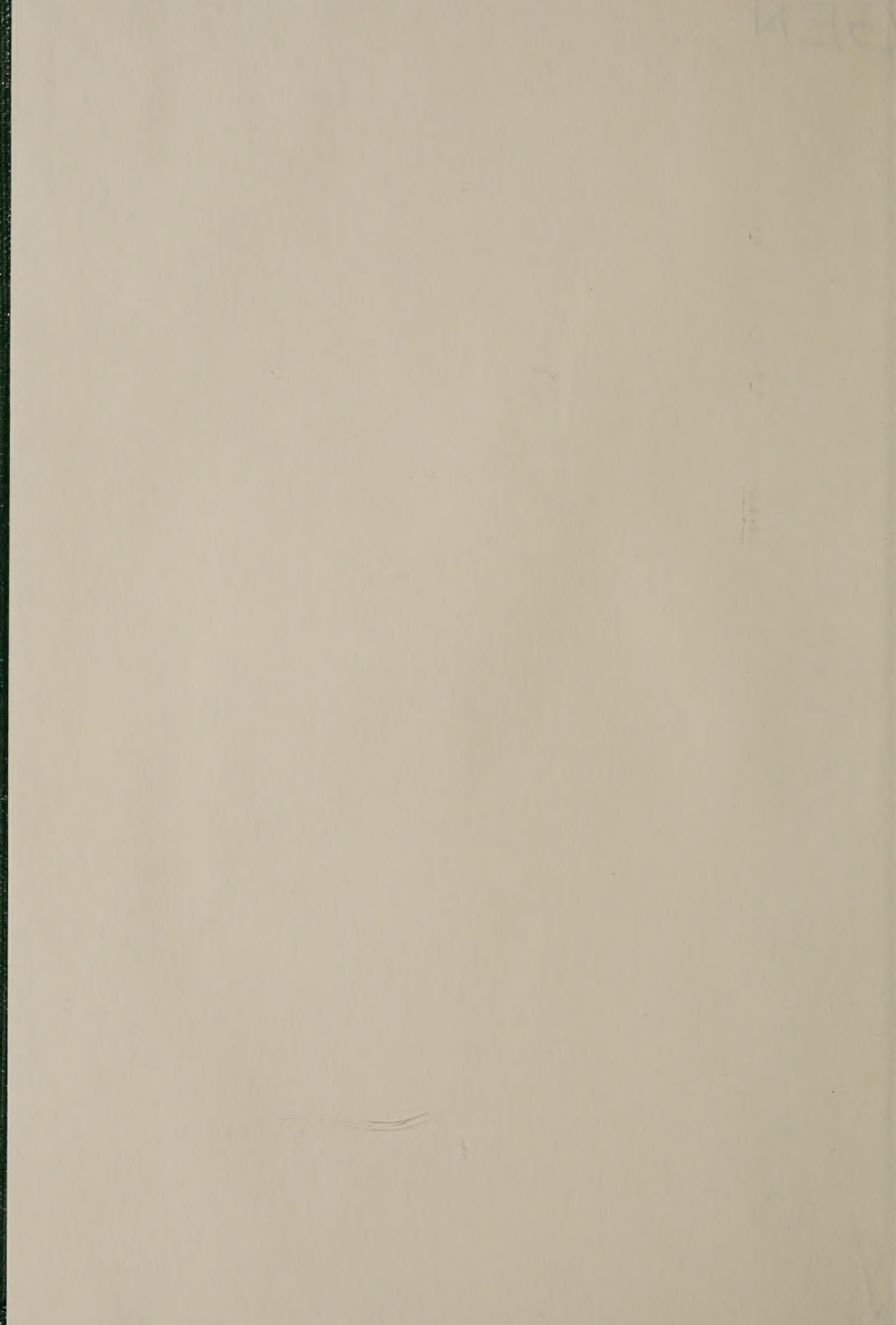


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John S. Buckley

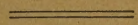


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ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE
TOWN OF PALERMO
MAINE

For the Municipal Year 1948



Hutchins Brothers, Thorndike, Maine

ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE
TOWN OF PALERMO
MAINE

For the Municipal Year 1948

Hutchins Brothers, Thorndike, Maine

TOWN WARRANT

To Stanley Foster, a Constable in the Town of Palermo, in the County of Waldo, in the State of Maine:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said town, qualified by law to vote in town affairs, to meet at the qualified by law to vote in town affairs, to meet at the fourteenth day of March, 1949, at ten o'clock in the forenoon to act on the following articles, to wit:

- Art. 1. To choose a moderator to preside at said meeting.
- Art. 2. To see if the Town will vote to accept the annual report for 1948.
- Art. 3. To choose a Town Clerk for the ensuing year.
- Art. 4. To choose a Board of Selectmen for the ensuing year.
- Art. 5. To choose a Board of Assessors for the ensuing year.
- Art. 6. To choose one member of the Overseers of the Poor for a term of three years.
- Art. 7. To choose one member of the Superintending School Committee for a term of three years.
- Art. 8. To see how many Road Commissioners the Town will elect for the ensuing year.

- Art. 9. To elect one or more Road Commissioners for the ensuing year.
- Art. 10. To see what method the Town will take to collect taxes for the ensuing year and act on same.
- Art. 11. To choose a Tax Collector for the ensuing year.
- Art. 12. To choose a Treasurer for the ensuing year.
- Art. 13. To choose a Constable for the ensuing year.
- Art. 14. To choose all other necessary Town Officers for the ensuing year.
- Art. 15. To see what sum of money the Town will raise and appropriate for snow removal for the Winter of 1949-1950. Budget Committee recommends \$1,000.00.
- Art. 16. To see what sum of money the Town will raise and appropriate for Roads and Bridges for the ensuing year. Budget Committee recommends Raise and app. \$500.00
From Excise Tax, App. \$1,000.00
- Art. 17. To see what sum of money the Town will raise and appropriate for schools for the ensuing year.
- Art. 18. To see if the Town will raise and appropriate \$50.00 for Public Health Nursing in Palermo said sum to be expended by the State Bureau of Health for local service. Budget Committee approves.
- Art. 19. To see if the Town will raise and appropriate \$100.00 for repairs on school buildings. Budget committee approves.

- Art. 20. To see what sum of money the town will vote to raise and appropriate for support of poor for the ensuing year. Budget Committee recommends \$300.00.
- Art. 21. To see what sum of money the Town will vote to raise and appropriate for Town Officers' bills. Budget Committee recommends \$1,800.
- Art. 22. To see what sum of money the Town will vote to raise and appropriate for Patrolled Highway Maintenance. Budget Committee recommends \$890.00.
- Art. 23. To see if the Town will vote to raise and appropriate \$600. for the maintenance of the improved section of Third Class Roads as required by Sec. 52, Chap. 20, R. S. 1944. Budget Committee approves.
- Art. 24. To see if the Town will vote to raise and appropriate \$600.00 for Third Class Road Reconstruction. Budget Committee approves.
- Art. 25. To see what action the Town will take with reference to raising the necessary money to cover the street lighting service. Budget Committee recommends \$50.40.
- Art. 26. To see what sum the Town will raise and appropriate for State Aid Road Construction, in addition to the amounts regularly raised for the care of ways, highways and bridges, under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944 as amended. Budget Committee recommends \$799.50.
- Art. 27. To see if the Town will vote to raise and appro-

priate the sum of \$200.00 for road repair on the Brown Road, so called, in Southwestern part of Town Budget Committee does **not** approve.

- Art. 28. To see what sum of money the Town will raise and appropriate for repairs on Leo Humphrey Road. Budget Committee does **not** approve any appropriation.
- Art. 29. To see if the Town will vote to appropriate \$200.00 from the Town Road Improvement Fund to be spent on the Dan Turner Road. Budget Committee approves.
- Art. 30. To see if the Town will vote to raise and appropriate \$200.00 for the John F. O'Brien Road. Budget Committee does **not** approve.
- Art. 31. To see if the Town will vote to appropriate some of the Town Road Improvement Fund for the Everett Jones Road. Budget Committee Approves.
- Art. 32. To see if the Town will vote to appropriate \$500.00 from the Town Road Improvement Fund to be spent on Arnold Lane beginning at Fords Corner. Budget Committee approves.
- Art. 33. To see if the Town will vote to raise and appropriate \$50.00 for the Felix Bourassa Hill. Budget Committee does **not** approve.
- Art. 34. To see if the Town will vote to raise and appropriate \$500.00 for Mothers' Aid. Budget Committee approves.
- Art. 35. To see if the Town will vote to raise \$500.00

for the Volunteer Fire Department. Budget Committee approves.

- Art. 36. To see whether or not the Town will vote to raise and appropriate the sum of Twenty-five Dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the Provisions of Chapter 80, Sec. 95 of the Revised Statutes of Maine.
- Art. 37. To see what sum of money the Town will vote to raise and appropriate for other Town Charges. Budget Committee recommends \$1,500.00.
- Art. 38. To see if the Town will vote to instruct the Selectmen to sell property acquired by Tax Lien and to give Quit-Claim deeds of same.
- Art. 39. To see if the Town will vote to give a discount of 2% on 1949 taxes paid in cash before July 1, 1949.
- Art. 40. To see if the Town will vote to raise and appropriate \$500.00 to apply on unpaid bills of 1948. Budget Committee Approves.
- Art. 41. To see if the Town will vote to raise and appropriate \$25.00 to repair the fence around the Greeleys Corner Old Cemetery. Budget Committee approves.
- Art. 42. To see if the Town will vote to sell lots in the Greeleys Corner Old Cemetery at the same

price as lots are sold in the New Greeleys Corner Cemetery.

- Art. 43. To see if the Town will vote to raise and appropriate any sum of money to be set aside for Future School Construction.
- Art. 44. To see if the Town will vote to reopen the road from the Pullen Farm to Freedom Town Line.
- Art. 45. To see if the Town will vote to instruct the Selectmen to keep a record of all persons that move into or out of the Town of Palermo.
- Art. 46. To see how much money the Town will vote to raise and appropriate to be expended on the road from Turner Ridge to Folsom's.
- Art. 47. To see if the Town will vote to appropriate the sum of \$300.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chap. 32, Sec. 54.
- Art. 48. To see if the Town will authorize the Selectmen to hire money for the use of the Town upon the credit of the Town.
- Art. 49. To see if the Town will vote to accept One Hundred Dollars (\$100.00) in trust, of Silas E. Bowler for the perpetual care of the Bowler double lot in the Greeley's Corner New Cemetery. The interest of the same together with the interest on the hundred dollars already given by Edna Bowley for the same purpose be expended annually for the care and upkeep of said lot.

Art. 50. To transact any other business that may legally come before said meeting.

The Selectmen give notice that they will be in session for the purpose of revising and correcting the list of voters at the Town Office at nine o'clock in the forenoon of said day. Hereof fail not and have you there and then this warrant with your doings thereon.

Given under our hands this 24th day of February, A. D. 1949.

EARL NELSON

HOWARD DRAKE

HARRY GRADY

Selectmen of Palermo

Budget Committee

Manley Nelson

Stanley Foster

Wellman Haskell

Harold Sennett

Robert Willoughby

ASSESSORS' REPORT**Year Ending Feb. 19, 1949**

	Real Est.	Personal Est.	Total
Resident	\$126,965.00	\$33,871.00	\$160,836.00
Non-Resident	52,915.00	11,090.00	64,005.00
Total Value of Land			\$105,400.00
Total Value of Buildings			74,480.00
Number of Polls Taxed		168	
Number of Polls Not Taxed		13	
Rate of Taxation		.098	

Amount of Tax Assessed in 1948

State Tax	\$1,618.14
County Tax	836.25
Schools	8,500.00
School Building Repairs	100.00
Public Health Nurse	50.00
Support of Poor	300.00
Mothers' Aid	540.00
Street Lighting	50.00
Board and Care of Children	233.58
Town Officers	1,700.00
Volunteer Fire Dept.	500.00
Town Charges	900.00
Snow Removal	1,500.00
Roads and Bridges	1,000.00
Patrolled Highway	850.00

TOWN OF PALERMO

11

Third Class Maintenance	724.00
Third Class Reconstruction	600.00
State Aid Construction	799.50
Quigg Road	500.00
Brown Road	200.00
Humphrey Road	200.00
Dan Turner Road	200.00
Overlay	63.94

Total	\$22,538.41
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Town Charges

Dowe, Virginia, Treas. Bond	\$ 10.00
Dowe, Virginia, Lien Charges	1.50
Dowe, Virginia, Discharging Liens	3.00
Dowe, Virginia, New Check Book	3.48
Bank, Service Charges	1.68
Postage and Money Orders	16.48
Hutchins Bros., Printing Town Reports	96.40
Marks Bros., Town Books and Supplies	45.53
Kennebec Journal, Printing Cards	4.50
Reg. of Deeds, Recording Liens	5.00
Herrick, R. B. Co., Flags	25.00
Downing, Charles E., Insurance on Tractor	10.50
First National Granite Bank, Interest	361.11
R. & G. Typewriter Dis., Repairing Adding Machine	25.00
Branch Mills Grange, Rent of Office & Hall, 1947	22.00
Branch Mills Grange, Rent of Office & Hall, 1948	38.00
Cyr's Drug Store, Druggist Supplies	8.50
Palermo Telephone Co., Reseting Poles on New Construction	25.00
2% Discount on Taxes	116.50
Jones, Faye M., Tax Lien Expense	39.10
Jones, Faye M., Bank Service Charge	2.07

Jones, Faye M., Supplies	18.40
Jones, Faye M., Postage and Money Orders	33.10
Nelson, Barbara, Typing	4.00
Department of Audit	75.00
Nelson, Earl C., Office Supplies	1.75
Nelson, Earl C., Wood for Town Office	3.00
G. M. Crommett, Recording Vital Statistics	10.25
G. M. Crommett, Taking Ballots to State House	9.00
G. M. Crommett, Postage and Money Orders	6.72
Abatements, 1948	62.04
Abatements, 1947	7.86
Garage Light	12.00

\$1,103.41

Town Officers' Salaries

Lewis L. Gray, Supt of Schools	\$209.64
W. R. Merrithew, Road Com.	304.95
Earl C. Nelson, Selectman and Assessor	300.00
Howard Drake, Selectman and Assessor	166.00
Harry Grady, Selectman and Assessor	144.90
Manley Nelson, Moderator	4.00
Manley Nelson, Overseer of Poor	15.00
Earl C. Nelson, Overseer of Poor	15.00
Gardner Ilsley, Overseer of Poor	10.00
Dorothy Nelson, School Comm.	12.50
Esther Glidden, School Comm.	12.50
Kenneth Priest, School Comm.	12.50
G. M. Crommett, Town Clerk	34.50
Jennie Ilsley, Ballot Clerk	34.50
Esther Glidden, Ballot Clerk	34.50
Ida Jones, Ballot Clerk	34.50
Harriet Black, Ballot Clerk	34.50
Stanley Foster, Constable '47	15.00
Stanley Foster, Constable, '48	45.00

TOWN OF PALERMO

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Virginia Dowe, Treasurer	150.00
Faye M. Jones, Excise Tax Collector	10.00
Faye M. Jones, Tax Collector	550.86

Total Expended	\$2,150.35
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Appropriated by Town	\$1,700.00
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Overexpended	\$450.35
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Volunteer Fire Department

Appropriated by Town	\$500.00
Paid Volunteer Fire Department	500.00

Forest Fires

Paid Volunteer Fire Department	\$ 12.50
Frank Lee Lot Fire	9.00
Rice Fire	20.25
John O'Brien Fire	154.98
Hunter Lot Fire	262.50
Hunter Lot Fire	521.54

Total Expenditures	\$980.77
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Received from Volunteer Fire Department	\$ 73.75
Received from State	490.39

	\$564.14
Overexpended	416.63

Street Lights

Appropriation	\$50.00
Central Maine Power Co.	50.40

Overexpended	\$.40
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ANNUAL REPORT

Public Health Nurse

Appropriation	\$50.00
Bureau of Health	50.00

Mothers' Aid

Appropriation	\$540.00
Balance from 1947	314.50

	\$854.50
State of Maine	654.00

Unexpended	200.00
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Temporary Loans

First Granite National Bank	\$5,000.00
First Granite National Bank	4,000.00

	\$9,000.00
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Paid	\$5,000.00
Paid	4,000.00

Interest on Loans

Expended (No Appropriation)	\$361.11
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State Tax

Paid State of Maine	\$1,618.14
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County Tax

Paid County Treasurer	\$636.25
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TOWN OF PALERMO

15

Outstanding Bills

Due Portland Tractor Company	\$223.83
Due State Highway Commission	224.41
Due B. M. Clark	485.30
Due State of Maine	233.58
Due Collector of Internal Revenue	62.25
	<hr/>
	\$1,229.37

Vital Statistics to Feb. 1, 1949-

Deaths	14
Births	20
Marriages	7

G. M. CROMMETT

Town Clerk

Peport of Palermo Volunteer Fire Dept., Inc.

January 1948 to January 1949

- 10 Chimney Fires
- 3 Building Fires
- 1 Sawmill Fire
- 5 Forest Fires
- 1 Rubbish Fire

20 Total Calls

26 hrs. 55 min. Volunteer Time
1800 feet hose laid

Present Equipment Includes—

1929 Model A Ford Mounted with:

550 G. P. M. Motor Pump

175 Gal. Booster Tank

1 24' Extension Ladder

100 ft. 1" Booster Hose

400 ft. 2½" Hose

1,000 ft. 1½" Hose

1941 Chevrolet Truck Mounted With:

500 Gal. Tank

80 G. P. M. Power Take Off Pump

60 G. P. M. Portable Pump

1 24 ft. Extension Ladder

1 12 ft. Roof Ladder

1,000 ft. 1½" Hose

5 Pack Pumps

100 ft. 1" Booster Hose

M. E. DOWE, Fire Chief

PUBLIC HEALTH NURSING ANNUAL REPORT

1948

1949! Radio commentators predict "no depression, a prosperous business year with production high in military supplies". What does this mean to us who are concerned with the health of the nation?

In the opinion of your nurse, an opinion shared by all of the leading health organizations, International, National and State, it means more careful study of our community health needs, more participation by all members of the community in planning and carrying out a better health program.

Our Local Health Council has accomplished much since its organization. Is it strong enough to meet the needs of 1949? Do we need to make this a more active organization which can stand ready to cope with health problems as they arise? Let us review our accomplishments in the past and plan together for better health in the future.

Your Public Health Nurse thanks the entire community for its interest and assistance in the past year. It has been a pleasure to serve you.

The following is a report of the health activities in

1948:

No. of days in town	19
No. of home visits	44
No. of Child Health Conferences	3
Total attendance at Child Health Conferences	31
No. of physical examinations of infants	3

No. of physical examinations of preschools	17
Total No. of physical examinations	20
No. vaccinated for smallpox	2
No. immunized against diphtheria	14
No. immunized against whooping cough	7
No. of Typhoid Fever Immunization Clinics	3
No. completed immunizations against Typhoid Fever	71
No. of Children and Adults patch tested for Tuberculosis	105
No. of positive reactors to Patch Test	5
No. of visits to schools	12

The Typhoid Immunization Clinics were very well attended by the school children. Adults who are also susceptible to this disease, were not present for immunization. Parents are very important persons in their children's lives, therefore, any protection against disease, which they may receive, seems indicated.

Tuberculin testing with x-raying of the positive reactors and their family group was carried out. It is very important that families of the positive reactors be x-rayed as children are not born with tuberculosis. They must come in contact with the disease. The first logical place to check is the family group with whom they have the closest contact.

Respectfully submitted,

EUNICE S. NOLLET, R. N.

Public Health Nurse

REPORT OF TREASURER

Cash in Treasury, Feb. 21, 1948	\$2,699.95
Received of State Treasurer, State Aid (1947)	2,629.50
Forest Fire Reimbursement (1947)	528.99
Snow Removal, 1947-1948	1,988.12
Health and Welfare, Carl Dupree	194.15
Reimbursement Forest Fire Aid 1948	490.39
Education Fund	2,741.97
Highway	2,045.85
Special Resolve	322.85
Railroad and Tel. Tax	2.80
Highway, State Aid	1,606.20
Refund Dog Licenses	1.42
Bank Stock Tax	.90
3rd Class Reconstruction, 1948	729.68
Received from Palermo Volunteer Fire Dept.:	
Reimbursement on Rob't Rice Fire	6.25
Reimbursement on 1st Hunter Lot Fire	25.00
Reimbursement on 2nd Hunter Lot Fire and O'Brien Fire	42.50
Received from Laurence Glidden:	
Overpayment on Snow Removal	33.99
Received from National Granite Bank, Loan	4,000.00
Received from Jasper Nelson, Liens and Cost, 1946-47, Michaud Lot	103.00
Received of Mary Glidden Heirs, 1947 Lien and Cost	15.45
Received of Stanley Powell, 1947 Lien and Costs	82.00
Interest Withdrawn from Trust Funds, Per- petual Care	66.50
Withholding Tax	541.12

ANNUAL REPORT

Received of Faye Jones, Collector:

1948 Excise Tax	1,053.16
1949 Excise Tax	320.65
1948 Taxes	21,306.19
1947 Taxes	188.12
Supplementary Tax	18.00
1947 Abatements	7.80
1948 Abatements	62.04
Tom Rowe, Lien	70.20
Costs	3.75
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	\$43,928.49

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Paid Selectmen's Warrants	\$43,302.46
Cash in Treasury	626.03
	<hr/>
	\$43,928.49

MRS. VIRGINIA W. DOWE

Treasurer

Tax Liens

Year	Uncoll.	Coll.	Uncoll.
1947	\$370.94	\$208.65	\$162.29
1946	15.60		15.60
1945	1.64		1.64
1944	1.52		1.52
1939	6.30		6.30
1938	42.25		42.25
	<hr/>	<hr/>	<hr/>
	\$438.25	\$208.65	\$229.60

MRS. VIRGINIA W. DOWE

Treasurer

TOWN OF PALERMO

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Care of Cemeteries

Florence Higgins, Cain Cem.	\$ 2.00
G. A. Kaufman, Greeley Cor. Old Yard	38.00
G. A. Kaufman, Greeley Cor. New Yard	10.50
W. W. Lenfest, Mt. Lenfest Cem.	10.00
Gus Ruoff, Pawlowsky Cem.	6.00

Total Expended	\$66.50
Town Reimbursed	66.50

MRS. VIRGINIA W. DOWE

Treasurer

TAX COLLECTOR'S REPORT

Commitment, 1948	\$22,538.41
Supplementary	18.00
	<hr/> \$22,556.41
Collected and Paid Treasurer:	
Cash	\$21,306.19
Abatements	62.04
Uncollected	1,170.18
Supplementary	18.00
	<hr/> \$22,556.41

1948 Uncollected Taxes

Delinquent List

Residents

Bailey, Carl	\$ 24.50
Blaisdell, Wm. Jr.	20.09
Bradstreet, A. D.	18.96
Bradstreet, A. M.	63.70
Cail, T. L.	*107.80
Erickson, Oscar	2.45
Day, Mae	45.58
Loder, Donald, T.	26.95
Pelletier, Alpha	34.30
Reed, W. W. Heirs	58.80
Reed, Wayne	15.74
Saban, Herbert	7.35
Saban Sam	14.60
Soule, Stanley	9.00
Sukeforth, Cedric	17.15

TOWN OF PALERMO

23

Potter, John, Jr.	265.14
Wilson, Wm.	*11.71
Yunghams, Hermon	15.25

Non-Residents

Arnold, J. B.	\$102.90
Carr, H. R. Heirs	15.65
Evans, Arthur	18.13
Flood, W. I.	30.87
Grotten, J. A. Heirs	19.60
Leeman, Merle	2.45
Nelson, Oscar	46.55
Morneau, Leo	39.20
Peavey, James	*5.88
Powell, Stanley	98.00
Pullen, Leon	24.50
Sanford, Alice	7.35

\$411.11

Balance of 1947 Uncollected	\$14.43
Collected	\$195.92
Transferred to 1947 Tax Liens	\$370.94

Excise Collected and Paid to Treasurer

1948 Excise	\$1,053.16
1949 Excise	320.65
Total	\$1,373.81
Excise Receipts on File	\$1,373.81

Respectfully submitted,
 FAYE JONES
 Collector

*Paid since closing of books

Detail of Tax Liens**Feb. 15, 1949**

	Total	1947	1946	1945	1944	1938
Arnold, Irving	\$81.90	\$81.90				
Baker, F. C.	42.25					42.25
Erickson, Oscar	1.95	1.95				
Flood, W. S.	24.57	24.57				
Grotten, J. H. Hrs.	31.20	15.60	15.60			
Loder, D. L.	20.72	20.72				
Marr, P. E. Heirs	1.38				\$.82	\$.76
Morneau, Leo	17.55	17.55				
Total	\$221.72	\$162.29	\$15.60	\$.82	\$.76	\$42.25

Above figures do not include interest and costs.

DETAIL OF PRIOR YEARS' TAXES RECEIVABLE

FEBRUARY 15, 1949

	1947	1944	1943	1942	1941	1940	1939	1938	1937	1936
Total										
Austin, William	\$14.15		\$.24	\$.66	\$ 1.67	\$1.72	\$4.57	\$2.62	\$ 1.75	\$.92
Baker, F. C.	18.78								15.66	3.12
Brown, C. V.	18.86			18.86						
Campbell, Herbert A.	19.93			16.78			3.15			
Davis, Burton	3.93		.62	3.31						
Downer, G. W.	3.61			3.61						
Downer, Effie	11.97						11.97			
Dunn, James	7.55			4.88		2.67				
Evans, Arthur	14.43	14.43								
Emerson, Jesse	7.06			7.06						
Flood, W. A.	7.47			.02	7.45					
Flye, P. H.	32.50		12.80	9.15	10.05		.50			
Foster, John	3.35				3.35					
French, Claude	3.20		3.20							
Grant, E. L.	1.52			1.52						
Higgins, M. R.	12.87		12.87							
Howe, R. N.	4.92		4.92							
Leeman, Merle	5.01		1.90	1.58	1.53					
Merrill Mortgage Co.	70.35				70.35					
Palishner, Dr. Saul	6.55		3.20		3.35					
Pottle, James	4.79		1.58	1.53	1.68					
Peulin, Lem	9.60		9.60							
Richardson, John	11.08		2.80	7.58	.70					
Sanborn, Edwin	94			.61	.33					

Sargent, C. O.	27.29			6.35	20.94
Studley, C. A.	5.33				
Wentworth, William	18.17	2.82	2.51	18.17	
White, Milo	8.23		8.23		
Total	\$353.44	\$14.43	\$1.90	\$56.23	\$87.84
			\$123.45	\$25.33	\$20.19
				\$2.62	\$17.41
					\$4.04

REPORT OF SUPERINTENDENT OF SCHOOLS

Resources on Hand, Feb. 1, 1948	\$ 458.46
State School Fund	2,741.97
Raised by Town	8,500.00
	<hr/>
Total	\$11,700.00

Liabilities

Elementary Teachers	\$3,178.04
Elementary Tuition	643.00
Secondary Tuition	3,039.68
(1) Bingham H. S. @ \$150.00	
(1) Winthrop H. S. @ \$132.98	
(20) Erskine Academy @ \$110.00	
(5) Walker H. S. @ \$114.34	
Janitor and Cleaning	59.00
Conveyance	3,480.00
Fuel	145.00
Textbooks, Supplies and Lights	349.56
	<hr/>
Total	\$10,894.28
Balance on Hand Feb. 1, 1949	\$806.15

Repair

Raised by Town	\$100.00
Paid on Order	73.68
	<hr/>
Balance on Hand Feb. 1, 1949	\$26.32

Proposed Budget

Elementary Teachers	\$4,500.00
Elementary Tuition	700.00
Secondary Tuition	3,909.66
(2) Walker H. S. @ \$125.00	
(1) Winthrop H. S. @ \$146.10	
(1) Augusta H. S. @ \$138.56	
(25) Erskine Academy @ \$135.00	
Janitor Service and Cleaning	75.00
Conveyance	3,708.00
Fuel	200.00
Textbooks, Supplies and Lights	300.00
Total	\$13,392.66

Sources

Balance on Hand	\$ 806.15
Equalization	944.00
State School Fund	3,400.00
Elementary Tuition	50.00
	\$5,200.15

To be Raised by Town	\$8,200.00
To be Raised for Repair	\$100.00

A glance at our expenditures and at our proposed budget reveals that equalization funds are a saving grace to the needed funds for secondary education and conveyance.

We have outlined for the funds needed rather conservatively. We cannot feel certain as to the amounts that we are to obtain from the State School Funds. Increased demands by the increased population now enrolled in the schools of the state are of course reducing the amounts

to smaller towns that would otherwise continue to be available.

New legislation proposed may change considerably, favorably, the financial problem of the towns in the support of their schools.

There is also a bill before the legislature to assist towns in a building program. Also, the prospects of Federal aid never looked so bright as at the present time.

There are many problems, which with the patience of the people and the work of the committee, will be ironed out this next year. Because of the somewhat uncertainty of the legislation some problems may with profit await the turn of events.

In solicitation of all that makes for better schools this report is submitted by,

LEWIS L. GRAY

Supt. of Schools

AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

Board of Selectmen
Palermo,
Maine
Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Palermo have been audited by Auditor C. G. Hawes for the period February 18, 1947 to February 21, 1948, inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY

State Auditor

COMMENTS

Re: Audit of Accounts - Town of Palermo
February 18, 1947 to February 21, 1948

CASH

Cash available for current expenditures at February 21, 1948, amounted to \$2,699.95, which amount reconciled with the bank statement of the First National Granite Bank, Augusta, as follows:

Balance per bank statement	\$2,557.12
Add - Deposit not credited (verified)	819.20
Total	3,376.32
Deduct - Outstanding Checks	676.37
Cash Balance - Feb. 21, 1948	\$2,699.95

All receipts were checked in detail and the bank deposits indicated that all cash recorded had been deposited in the bank.

Expenditures were made by check and were supported by warrants authorized by the Selectmen.

ACCOUNTS RECEIVABLE

The accounts receivable amounted to \$3,158.57 at the year end. This amount was due from the State for Highway and Forest Fire expenditures.

TAXES RECEIVABLE

The 1947 Commitment of taxes was added and compared with the valuation book, and a difference of \$7.80 was found which was adjusted. The balance due from the Collector on this commitment was represented by a list of unpaid taxes, according to the records of the Collector.

Prior years' taxes receivable are listed on Schedule A-11.

No external verification of taxes receivable was made as the list furnished by the Tax Collector was in agreement with the list printed in the town report.

TAX LIENS

The balance of tax liens at February 21, 1948 was \$126.31. Payments received during the year appeared to have been applied against the proper accounts. The tax liens on file were examined, with the exception of two, which could not be located.

TAX ACQUIRED PROPERTY

There was no change in this account during the year.

ACCOUNTS PAYABLE

This account represents withholding tax deductions and a tax overpayment.

NOTES PAYABLE

Notes payable at the close of the year amounted to \$5,000.00.

SURPLUS

The appropriated Surplus represents the unexpended balances carried to the 1948-49 year.

The Unappropriated Surplus of \$529.53 at the end of the year indicated a net decrease in this account of \$2,497.89 as a result of current operations. The major item contributing to this change was the net overdraft in departmental operations.

TRUST FUNDS

The time deposits representing the Cemetery Perpetual Care Funds were examined.

It was ascertained that the income had been accounted for and the expenditure appeared to have been made in accordance with the terms of the trusts.

GENERAL

A net overdraft in the amount of \$3,577.31 has been charged to the Surplus account. The Attorney General has rendered an opinion on this point and it is included here for the benefit of the municipal officers.

“The municipal officers are bound by the terms of the articles in the warrant calling the meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditure in excess of the appropriation.”

The provisions of Chapter 84, Section 81 of the Revised Statutes of 1944, however relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15 % of the appropriation.

The corporate surety bonds of the Treasurer and Tax Collector were examined and appeared to be adequate.

The 1947 excise tax receipts, Nos. 48 to 200, and those for 1948, Nos. 1 to 39, were checked and it was ascertained that all collections had been deposited with the Treasurer.

A test check was made of paid invoices and pay rolls

on file, and all so examined appeared to be reasonable and proper charges.

An examination of the records of the Town Clerk indicated that the oaths of office of the town officers had not been recorded in accordance with the provisions of Chapter 80, Section 37 of the Revised Statutes of 1944 and related law court decisions.

A review of the valuation records indicated the advisability of strengthening the descriptions of properties.

COMPARATIVE BALANCE SHEET

EXHIBIT A

February 21, 1948 February 17, 1947
GENERAL FUND

ASSETS

Cash:

On Hand and In Bank	\$2,699.95	\$5,117.32
Accounts Receivable (Sch. A-1)	3,158.57	69.70
Taxes Receivable (S. A-2)	\$1,053.51	\$853.64
Less - Reserve for Losses	216.14	216.14
	<hr/> 337.37	<hr/> 637.50
Tax Liens (Sch. A-3)	126.31	61.96
Tax Acquired Property (Sch. A-4)	4.72	4.72
	<hr/> \$6,826.92	<hr/> \$5,891.20
Total - General Fund		

TRUST FUNDS

ASSETS

Time Deposits (Schedule A-7)	\$5,125.22	\$4,079.77
	<hr/>	<hr/>
Total - Trust Funds	\$5,125.22	\$4,079.77

February 21, 1948 February 17, 1947
GENERAL FUND

LIABILITIES

Accounts Payable (Sch. A-5)	\$ 65.97	\$16.56
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TOWN OF PALERMO

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Notes Payable (Sch. A-6)	5,000.00	
Total Liabilities	5,065.97	16.56
SURPLUS		
Appropriated (Exhibit D)	1,231.42	2,847.22
Unappropriated (Exhibit E)	529.53	3,027.42
	1,760.95	5,874.64
Total - General Fund	\$6,826.92	\$5,891.20

TRUST FUNDS

LIABILITIES		
Principals (Schedule A-7)	\$4,965.65	\$3,950.65
Unexpended Income (Schedule A-7)	159.15	129.12
Total - Trust Funds	\$5,125.22	\$4,079.77

The complete report of the audit is on file in the office of the Selectmen.

CEMETERY TRUST FUNDS

	Balance 2/5/48	New Deposits	Interest, Earned	Interest Withdrawn	Balance 2/7/49
First National Granite Bank, Augusta					
Martha Belden, Cain Cemetery	\$243.17		\$ 3.65	\$ 2.00	\$244.82
Batchelder Fund, Foye Cemetery	528.37		7.97	8.00	536.34
George V. Black, Perkins Cemetery	129.35		1.94		131.29
Greeley's Cor. New Cem. Fence	10.46		.14		10.60
Augusta Savings Bank					
Greeley's Cor. Old Cemetery	1,695.70		34.24	34.00	1,695.94
Greeleys Cor. New Cemetery					
Harry Handy	100.00		2.02	2.02	100.00
Charles Bradstreet	207.62		4.16	.15	211.63
Wendell W. Turner	50.00		1.01	1.01	50.00
Lottie Lane	50.00		1.01	1.01	50.00
Lewis Latlip	70.00		1.22	1.22	70.00
Cela & Stella Nelson	52.77		1.06	1.06	52.77
C. A. Erskine	100.00		2.01	2.01	100.00
Edna Bowley	100.00		2.02	2.02	100.00
Jacob & Hannah Greeley	203.14		4.18	4.00	208.32
Otis Hathorn, Smith Cem.	106.18		2.13		108.31
Oscar E. Pawlowsky, Perkins Cem.	300.11		6.06	6.00	300.17
Ernest J. Parmenter, Family Yard	154.89		3.10		157.97
Eben H. Foster, Smith Cem.	100.00		1.89		101.89
Wesley A. and Nitta Nelson, Perkins Cem.	245.53		5.75		248.28
Mount Lenfest Cemetery	1,028.34		20.71	10.00	1,039.05



CEMETERY TRUST FUNDS

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Augusta Savings Bank					
Greeley's Cor. Old Cemetery	1,695.70		34.24	34.00	1,695.94
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Charles Bradstreet	207.62		4.16	.15	211.63
Wendell W. Turner	50.00		1.01	1.01	50.00
Lottie Lane	50.00		1.01	1.01	50.00
Lewis Latlip	70.00		1.22	1.22	70.00
Cela & Stella Nelson	52.77		1.06	1.06	52.77
C. A. Erskine	100.00		2.01	2.01	100.00
Edna Bowley	100.00		2.02	2.02	100.00
Jacob & Hannah Greeley	208.14		4.18	4.00	208.32
Otis Hathorn, Smith Cem.	106.18		2.13		108.31
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Ernest J. Parmenter, Family Yard	154.89		3.10		157.97
Eben H. Foster, Smith Cem.	100.00		1.89		101.89
Wesley A. and Nitta Nelson, Perkins Cem.	245.53		5.75		248.28
Mount Lenfest Cemetery	1,028.34		20.71	10.00	1,039.05

HIGHWAY WORK

	Town Roads	State Aid No. 3	Town Road Improve- ment	Special Resolve	3rd Class Reconstruction	Brown Road	Humphrey Road	Dan Turner	3rd Class Maint.	Totals
Bailey, Melvin	\$ 15.00									\$ 15.00
Banton, Walter C. *	443.82									443.82
Belanger, Joe *	51.03									51.03
Berger Metal Co. *		\$79.95	\$25.20	\$43.75						148.90
Bourassa, Gabriel	12.00									12.00
Brann, Ralph					\$48.00					48.00
Brann, Winfield	1.02	32.25	12.00	3.00			\$ 3.00			51.27
Bradstreet, Russell	24.00				8.00				16.00	48.00
Bradstreet, Oscar	3.00									3.00
Bulmer, Walter	3.00									3.00
Clark, Herbert			6.00							6.00
Cook, Kenneth	1.02	25.50	21.75	3.00						51.27
Cooper, Walter	10.50									10.50
Curtis, Wallace	24.00									24.00
Day, George					6.00					6.00
Davis, Ervie	15.00									15.00
Davis, Herman	170.25	58.50	41.25	3.00	54.00	\$ 3.75	3.00	\$ 2.25	45.00	381.00
Davis, William	172.77	42.75	5.25	3.00	52.50		3.00	2.25	51.00	332.52
Davis, Burton	24.00								12.00	36.00
Dinsmore Grain Co. *	7.75									7.75
Dyer, Harold		88.00	110.00	8.00	140.00	10.00	8.00	6.00	16.00	386.00
Dupree, Carl	3.00									3.00
Dowe, E. R. *	9.70									9.70
Elliott, Harry					18.00					18.00
Emerson, Jesse	3.00									3.00
Foster, Stanley	42.00		24.00		156.80		8.00			230.80
Glendenning, Myron	110.89	78.00	102.00	8.00	156.80	10.00	8.00	6.00	72.00	551.69
Glendenning, Leonard	9.00								9.00	18.00
Glidden, Mahlon	169.19	76.50	65.25	9.00			12.00			331.94
Hannan, Arthur									3.00	3.00
Haskell, W. L.	139.37	61.00	53.75	5.00	87.50	6.25	5.00	3.75	96.80	458.42
Haskell, Reeginald	33.00				54.00				12.00	99.00
Haskell, Maurice e	35.52	27.00	32.25	3.00	52.50	3.75	3.00	2.25	12.00	171.27
Haskell, Clayton	31.50								18.00	49.50
Higgins, Melvin	12.00								9.00	21.00
Hysler, Myrick *					59.60					59.60
Jones, Ida	118.87	51.25	37.50	5.00	87.50	6.25	5.00	3.75	75.80	390.92
Lanham, Ray	18.00									18.00
Lee, Frank	3.37	162.00	181.05	20.70			9.00	6.75	66.30	449.17
Lessard, J. E.		292.50	623.50	144.00		11.25	18.00	72.00		1,161.25
Merrithew, W. R.		58.50	35.10	3.00	79.20	4.50	5.40	9.90	114.00	309.60
Merrithew, Charles	18.00		28.50			3.90			12.00	62.40
Morang, Albert *	38.50								2.00	40.50
Morang, Albert	54.75	60.00	53.25		60.00	3.90	3.00	2.25	33.00	270.15
Nelson, Manley *	26.51									26.51
Nelson, Mahlon		133.00	142.75	20.00				2.25		298.00
Plummer, Arthur	33.75	30.00	53.25	3.00	60.00	3.90	3.00	2.25	24.00	213.15
Plummer, Arthur *			133.60			9.40		11.00		154.00
Pottle, Robert	7.00									7.00
Potter, Richard					30.00					30.00
Powell, Winfield	58.89	88.00	94.00	8.00		10.00	8.00	6.00	48.00	320.89
Richards, Agnes *	6.60	148.35	61.20	26.60			16.00		9.00	267.75
Ripley, Eldon		4.50	6.00					2.25		12.75
Ruoff, Gustave	45.75									45.75
Saban, S. N.	5.00									5.00
Sennett, Harold		42.00	30.00		3.00	3.75		2.25		81.00
Severance, Merle	45.00	24.00							18.00	87.00
Soule, Charles		27.75	21.00	3.00			3.00			54.75
State Shovel		329.40	366.00	24.40		30.50	30.50	18.30		799.10
Studeley, Harry	15.00									15.00
Thomas, William *									6.40	6.40
Thurston, P. C. *	9.20									9.20
Tibbetts, John	21.85									21.85
Tobey, Elwood	4.39	130.80	138.60			15.00	10.20	9.00		307.99
Tobey, Kempton	4.39	115.20	129.60			15.50	7.20	9.00		280.89
Turner, Charles *	1.50									1.50
Turner, Dan	3.00									3.00
Turner, Oscar	15.00				54.00				15.00	84.00
Wade, Arnold	3.20									3.20
Wellman, Paul		32.00	24.00							56.00
Wentworth, Cecil		12.00	9.00				3.00			24.00
Whitaker, Edwin	2.89	39.50	90.00			8.00	8.00	3.75		152.14
Willoughby, R. N.		3.00								3.00
Willoughby, Freelan	1.02	52.50	38.25	3.00		3.75	3.00	2.25		103.77
Wood, Allen					3.00				6.00	9.00
Total Expended	\$2,137.76	\$2,405.70	\$2,794.85	\$349.45	\$1,270.40	\$163.35	\$185.30	\$185.45	\$801.30	\$10,293.56
Appropriated by Town	2,000.00	799.50	500.00	*26.60	600.00	200.00	200.00	200.00		4,626.10
Received from State		1,606.20	2,045.85	322.85	729.68				832.36	5,536.94
Overexpended	128.06		249.00							377.06
Unexpended		56.92		117.15	59.28	36.65	14.70	14.55	31.06	330.31
* Material										

SNOW REMOVAL, SANDING, STOCK PILE

	Plowing Snow	Sanding and Snow Fence	Stock Pile
Bradstreet, Clair	\$ 58.87		
Banton, Walter C.	555.15		
Banton, Walter L.	66.75		
Brown, C. A.	54.03		
Curtis, Cleveland	4.12		
Clark, B. M. *	84.25		
Cook, Kenneth	9.00		
Cook, Donald	7.50		
Davis, William		\$28.12	\$ 6.00
Davis, Herman		20.62	
Dowe, E. R. *	26.20		
Dinsmore Grain Co. *			11.30
Grady, Harry	10.50		
Grady, James	10.00		
Griggen, Mahlon	629.75		
Glidden, Lawrence	69.24		
Glendenning, Myron			40.00
Haskell, Maurice			4.87
Haskell, Clayton		21.00	30.00
Haskell, W. L.			12.99
Howard, F. E.	5.00		
Hannon, Phillip	45.76		
Hannon, Vergil		14.25	
Hussey Hardware *			3.25
Higgins, Melvin			30.00
Internal Revenue		(6.32)	
Jones, Ida		91.25	20.00
Leeman, Archie	17.00		
Marithew, W. R.		65.70	45.00
Marithew, Charles		11.25	20.25
Morang, Albert			36.00
Morang, Albert *			7.20
Nelson, Manley	197.34		
Nelson, Earl		11.00	
Powell, Win		38.00	40.00
Plummer, Arthur			36.00
Parmenter, S. G.	1.00		

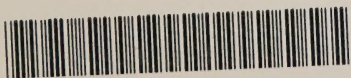
TOWN OF PALERMO

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	Plowing Snow	Sanding Stock and Snow Fence	Pile
Shorey, Wilbur	3.00		
Ford & Smiley	58.00		
Severance, Merle		15.75	6.00
State Highway Comm.	253.20		
Trudeau, Conrad	26.87		
Thomas, William *			3.40
Totals	<u>\$2,197.53</u>	<u>\$316.94</u>	<u>\$352.25</u>
Total Expended			\$2,866.73
Appropriation			1,500.00
Rec'd from State			1,988.12
Refund, Overpayment			33.99
Unexpended			655.38

4/28/2008

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